

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

January 26, 2024

G. James Benoit, Jr.Chief Executive OfficerWaveDancer, Inc.12015 Lee Jackson Memorial Highway, Suite 210Fairfax, Virginia 22033

Re: WaveDancer, Inc.
Registration Statement on Form S-4
Filed January 22, 2024
File No. 333-276649

Dear G. James Benoit:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Alexandra Barone at 202-551-8816 with any questions.

Sincerely,

Division of Corporation Finance Office of Technology

cc: Mark J. Wishner, Esq.